



Mail to: Maine Revenue Services
Sales, Fuel & Special Tax Division
P.O. Box 1064
Augusta, Maine 04332-1064
TEL: (207) 624-9734

Chapter 451, Section 2910

REFUND APPLICATION AERONAUTICAL FUEL

SOCIAL SECURITY # OR FEDERAL I.D. # _____ TELEPHONE # _____

DATE _____

(Name of Applicant)

(Street Address) (City or Town) (State)
hereby state that I have purchased from

(Name of Dealer) (Mailing Address of Dealer)

and used, for the purpose of operation of piston engine aircraft, fuels on which I have paid the State of Maine Fuel Tax.

Fuel Purchased on or after NOVEMBER 1, 2001
0.18

Total gallons on which refund is claimed

Tax Rate

Refund claimed

(See Note*)

FOR OFFICIAL USE ONLY

Deduct for Sales Tax \$ _____

Net Refund To Be Paid \$ _____

***Under Chapter 211 (the Sales and Use Tax Law) the sales tax applies to gasoline on which refund of gasoline tax is claimed. THE GROSS AMOUNT CLAIMED WILL THEREFORE BE REDUCED BY THE AMOUNT OF SALES TAX**

(Signature of Applicant)

Signed this _____ day of _____

(Street Address)

(City)

(State)

NOTICE: Original invoices must be attached to this application for each purchase. (See that all invoices are within 12 months and properly receipted.) Invoices will not be returned to claimant after a refund has been paid. If copies are desired by claimant, such copies should be made before the claims are forwarded to this Division. A statement certifying invoices are paid is acceptable in lieu of individually receipted invoices.

Any person who knowingly or fraudulently presents any false claim or invoice with intent to violate any provisions of the Gasoline Tax Law or to obtain a refund is subject upon conviction to a fine not in excess of \$2,000.00

Title 36, Chapter 451, MRSA

§ 2910. Refund of tax less 4 c gallon to users of aircraft.

Any person, association of persons, firm or corporation who shall buy and use any internal combustion engine fuel as defined in section 2902, for the purpose of propelling piston engine aircraft and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by this chapter, either directly by the collection of such tax by the vendor from such consumer, or indirectly by adding the amount of such tax to the price of such fuel and paid by such consumer, shall be reimbursed and repaid the amount of such tax paid by him less 4c per gallon upon presenting to the State Tax Assessor a statement accompanied by the original invoices showing such purchases. Applications for refunds must be filed with the State Tax Assessor within 12 months from the date of purchase.

1. Inventory at
period _____

3. Sales beginning of
during period _____

2. Purchases
during period _____

4. Own Use
during _____

5. Closing Inventory _____

Total _____

Total _____